

SENATE BILL 2343

By Crowe

AN ACT to amend Tennessee Code Annotated, Title 55  
and Title 67.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-109, is amended by deleting subsection (d) in its entirety and by substituting instead the following:

(d) Requests for revenue and letter rulings shall be submitted in the form and manner prescribed by regulations issued by the commissioner, which regulations shall, at a minimum, provide for the submission of revenue and letter rulings by United States mail and by electronic communications including, but not limited to, facsimile transmissions and electronic mail.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.